

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUL 12 2012

PROGRESSIVE USA INC  
1536 WYNKOOP ST STE 100  
DENVER, CO 80202

Employer Identification Number:  
27-3734147  
DLN:  
17053334352001  
Contact Person:  
JANINE L ESTES ID# 31126  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
October 21, 2010  
Contribution Deductibility:  
No  
Addendum Applies:  
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Holly O. Paz  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Publication 4221-NC

Letter 948 (DO/CG)

PROGRESSIVE USA INC

Enclosed with this letter is an educational booklet about the various tax law requirements applicable to section 501(c)(4) organizations. Additional information about these requirements is available at [www.irs.gov/charities](http://www.irs.gov/charities). For example, as discussed in page 3-5 of the enclosed Pub 4221-NC, section 501(c)(4) organizations may attempt to influence the selection, nomination, election or appointment of an individual to a federal, state, or local public office (political campaign activity). However, political campaign activity does not further a section 501(c)(4) exempt purpose and together with all other non-exempt activity, cannot be the organization's primary activity. We hope you will find this information helpful and encourage you to review it carefully.

Letter 948 (DO/CG)

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUL 12 2012

PROGRESSIVE USA INC  
C/O FUND FOR THE PUBLIC INTEREST  
MATTHEW SAKS  
1536 WYNKOOP ST  
DENVER, CO 80202

Employer Identification Number:  
27-3734147  
DLN:  
17053334352001  
Contact Person:  
JANINE L ESTES ID# 31126  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
October 21, 2010  
Contribution Deductibility:  
No  
Addendum Applies:  
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

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P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUL 12 2012

PROGRESSIVE USA INC  
C/O FUND FOR THE PUBLIC INTEREST  
MELISSA RIFKIN  
44 WINTER ST 4TH FL  
BOSTON, MA 02108

Employer Identification Number:  
27-3734147  
DLN:  
17053334352001  
Contact Person:  
JANINE L ESTES ID# 31126  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
October 21, 2010  
Contribution Deductibility:  
No  
Addendum Applies:  
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

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Sincerely,



Holly O. Paz  
Director, Exempt Organizations  
Rulings and Agreements

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**Power of Attorney  
and Declaration of Representative**

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

**Part I Power of Attorney**

**Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

Progressive USA, Inc.  
1536 Wynkoop Street, Ste. 100  
Denver, CO 80202

Social security number(s)

\_\_\_\_ : \_\_\_\_ : \_\_\_\_

\_\_\_\_ : \_\_\_\_ : \_\_\_\_

Daytime telephone number

( 303 ) 573-5885

Employer identification  
number

27 : 3734147

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address

Melissa Rifkin, Fund for the Public Interest  
44 Winter St., 4th Fl.  
Boston, MA 02108

CAF No. \_\_\_\_\_

Telephone No. 617-292-4800

Fax No. \_\_\_\_\_

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

Matthew Saks, Fund for the Public Interest  
1536 Wynkoop Street  
Denver, CO 80202

CAF No. \_\_\_\_\_

Telephone No. 303-573-5885

Fax No. \_\_\_\_\_

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

**3 Tax matters**

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Application for recognition of tax exemption	1024	Through 2013

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF ☐

**5 Acts authorized.** The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See Unenrolled Return Preparer on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: none

**6 Receipt of refund checks.** If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.

Name of representative to receive refund check(s) ►

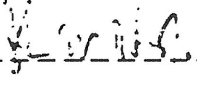
- 7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a If you also want the second representative listed to receive a copy of notices and communications, check this box ☐
- b If you do not want any notices or communications sent to your representative(s), check this box ☐

- 8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign. If joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

	11/11/11	Secretary
Signature	Date	Title (if applicable)
John D. Jones, Jr.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Print name of taxpayer from line 1 if other than individual
Print Name	PIN Number	
Signature	Date	Title (if applicable)
Print Name	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
	PIN Number	



## Part II Declaration of Representative

**Caution:** Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer's organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 1 of the instructions.
  - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
  - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation—Insert above letter (a-r)	Jurisdiction (state) or identification	Signature	Date
a	Massachusetts		11/9/2011 X
a	Colorado		11/11/2011 X

17053334352001

Form **1024**  
(Rev. September 1998)  
Department of the Treasury  
Internal Revenue Service

## Application for Recognition of Exemption Under Section 501(a)

OMB No. 1545-0057

If exempt status is approved,  
this application will be open  
for public inspection.

Read the instructions for each Part carefully. **A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.

**Complete the Procedural Checklist on page 6 of the instructions.**

### Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.)

Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 13)
- h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

<b>1a</b> Full name of organization (as shown in organizing document)  <b>Progressive USA, Inc.</b>		<b>2</b> Employer identification number (EIN) (if none, see <b>Specific Instructions</b> on page 2)  <b>27 : 3734147</b>
<b>1b</b> c/o Name (if applicable)  		<b>3</b> Name and telephone number of person to be contacted if additional information is needed  <b>Matthew Saks</b>  <b>( 303 ) 573-5885 x332</b>
<b>1c</b> Address (number and street) <b>1536 Wynkoop Street</b>	<b>Room/Suite</b> <b>Ste. 100</b>	
<b>1d</b> City, town or post office, state, and ZIP + 4 If you have a foreign address, see <b>Specific Instructions</b> for Part I, page 2. <b>Denver, CO 80202</b>		
<b>1e</b> Web site address  	<b>4</b> Month the annual accounting period ends <b>June</b>	<b>5</b> Date incorporated or formed <b>10/21/2010</b>
<b>6</b> Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
<b>7</b> Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

### 8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ **Corporation**— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
- b ☐ **Trust**— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ **Association**— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE  
SIGN  
HERE



(Signature)

**John Harris, Board Secretary**

(Type or print name and title or authority of signer)

**11/23/2011**

(Date)

For Paperwork Reduction Act Notice, see page 5 of the instructions.

17152011334001

**Part II. Activities and Operational Information** (Must be completed by all applicants)

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

**Progressive USA is a grassroots organization promoting progressive values through organizing and advocacy. Our issues include social justice, health care reform, environmental protection, economic fairness, civil rights, better public schools and more. We advocate for sensible policy solutions and hold elected officials accountable for their actions.**

**Past activities include production and electronic distribution of a national progressive ballot guide that included analysis and recommended positions on thirty-three different statewide initiatives in nine different states, and civic engagement and social media outreach among students and on-line activists in the 2010 elections in Colorado operating under the name Progressive Colorado.**

**Although some of the activities in which Progressive USA engages will be political, it's social welfare purposes will always be primary and will always account for at least 70% of its total mission.**

**Present and planned activities include the following:**

**Organizing and Advocacy. We will use time tested methods of canvassing and newer internet organizing methods to recruit members and supporters who share our concern for the range of issues noted above. We will work on college campuses and in the larger community to build a sustaining membership base and organize those members to take action on important issues of the day. Using traditional and new means of citizen outreach, we will further our goal of empowering citizens by giving them a vehicle to make their voices heard and participate in the democratic process. We will distribute educational materials to members and to the general public on a wide range of issues. We will maintain a website, email list, and Twitter feed with updates on issues and campaigns. We will organize meetings, conferences and other on and offline educational events. We will advocate our positions in-person and on-line with community and political leaders. 60%**

**Coalition Building and participation. We will develop partnerships and join coalitions with other progressive nonprofit organizations. By joining forces, we will bolster our collective impact on issues of public concern. 15%**

**Media and Communications. We will work to generate news coverage on the range of issues noted above through outreach to new and traditional sources of media. Greater public exposure to these issues will further our mission of educating and garnering support from the general public. 15%**

**Research and Policy Analysis. In order to support our organizing program, we will engage in research and policy analysis to develop well reasoned positions around which to activate our members. 10%**

- 2 List the organization's present and future sources of financial support, beginning with the largest source first.

**Financial support for Progressive USA, Inc. will be generated by the following sources, in order of prominence:**

- 1) Individual donors who support the mission of the organization.**
- 2) Membership dues.**
- 2) Grassroots fundraising conducted online in the form of small donations.**
- 3) Grants from organizations and coalitions who support the mission of the organization.**

**Part II. Activities and Operational Information (continued)**

3 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Christine Wood (President) 5020 West Moncreiff Pl., Denver, CO 80212	0
Joe Rupp (Treasurer) 1220 Marion St., #5, Denver, CO 80218	0
John Harris (Secretary) 938 Wolf Creek Dr., Longmont, CO 80504	0

4 If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.  
N/A

5 If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).  
**The organization is not presently connected with any other group, but it is possible that at some point in the future it will join in the formation of a new organization comprised of other nonprofits engaged in similar social welfare activities.**

6 If the organization has capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.  
N/A

7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.  
**Progressive USA has one class of members. Individuals qualify as members by making an affirmative declaration of their desire to join as a member and signing a statement indicating their support for the corporation's mission. Members may elect one member of the Board of Directors to serve a one-year term from a list of candidates selected**  
(continued on attachment)

8 Explain how your organization's assets will be distributed on dissolution.  
**Upon dissolution of the corporation, the Board of Directors, after making provisions for the payment of all of the liabilities of the corporation, shall arrange for the distribution of all remaining assets of the corporation to one or more organizations which are exempt from federal income tax under section 501(c)(3) or section 501(c)(4) of the Internal Revenue Code.**

**Part II. Activities and Operational Information (continued)**

- 9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? ☐ Yes ☒ No  
 If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.

- 10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? ☐ Yes ☒ No  
 If "Yes," state in detail the amount received and the character of the services performed or to be performed.

- 11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☒ No  
 If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

- 12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? ☐ Yes ☒ No  
 If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.

- 13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☒ No  
 If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.

- 14 Does the organization now lease or does it plan to lease any property? ☒ Yes ☐ No  
 If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)

**The organization does not currently lease any property, but will rent space once the organization is staffed.**

- 15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? ☒ Yes ☐ No  
 If "Yes," explain in detail and list the amounts spent or to be spent in each case.

**Electoral activities will not be the primary purpose of Progressive USA, Inc. but merely secondary to its social welfare work and will not exceed 30% of the organization's budget. In FY11, Progressive USA, doing business in Colorado as Progressive Colorado, made approximately \$37,000 in expenditures in support of federal candidates in Colorado. Expenditures included \$24,000 paid to consultants to develop a social media campaign including a video, game, and (continued on attachment)**

- 16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? ☐ Yes ☒ No  
 If "Yes," attach a recent copy of each.



**Part III. Financial Data** (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From 7/1/2010 To 6/30/2011	(b) FY12	(c) FY13	(d) .....	
1 Gross dues and assessments of members . . . . .		200,000	300,000		
2 Gross contributions, gifts, etc. . . . .	120,000	145,000	145,000		
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule) . . . . .					
6 Investment income (see page 3 of the instructions)					
7 Other revenue (attach schedule). . . . .					
8 Total revenue (add lines 1 through 7) . . . . .	120,000	345,000	445,000		
<b>Expenses</b>					
9 Expenses attributable to activities related to the organization's exempt purposes. . . . .	23,459	190,000	290,000		
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule). . . . .	65,000	65,000	65,000		
12 Disbursements to or for the benefit of members (attach schedule)	0				
13 Compensation of officers, directors, and trustees (attach schedule)	0				
14 Other salaries and wages. . . . .	5,500	90,000	90,000		
15 Interest . . . . .					
16 Occupancy . . . . .					
17 Depreciation and depletion . . . . .					
18 Other expenses (attach schedule) . . . . .	35,642				
19 Total expenses (add lines 9 through 18) . . . . .	129,601	345,000	445,000		
20 Excess of revenue over expenses (line 8 minus line 19) . . . . .	-9601	0	0		

**B. Balance Sheet (at the end of the period shown)**

Assets		Current Tax Year as of 6/20/2011	
1 Cash. . . . .		1	2326.33
2 Accounts receivable, net . . . . .		2	
3 Inventories . . . . .		3	
4 Bonds and notes receivable (attach schedule) . . . . .		4	
5 Corporate stocks (attach schedule). . . . .		5	
6 Mortgage loans (attach schedule) . . . . .		6	
7 Other investments (attach schedule) . . . . .		7	
8 Depreciable and depletable assets (attach schedule) . . . . .		8	
9 Land . . . . .		9	
10 Other assets (attach schedule) . . . . .		10	
11 Total assets . . . . .		11	2326.33
<b>Liabilities</b>			
12 Accounts payable . . . . .		12	
13 Contributions, gifts, grants, etc., payable . . . . .		13	
14 Mortgages and notes payable (attach schedule) . . . . .		14	
15 Other liabilities (attach schedule) . . . . .		15	
16 Total liabilities. . . . .		16	
<b>Fund Balances or Net Assets</b>			
17 Total fund balances or net assets . . . . .		17	
18 Total liabilities and fund balances or net assets (add line 16 and line 17) . . . . .		18	0

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation. ☐

**Schedule B****Organizations Described in Section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc., of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)**

- 1 Has the Internal Revenue Service previously issued a ruling or determination letter recognizing the applicant organization (or any predecessor organization listed in question 4, Part II of the application) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that the applicant organization (or its predecessor) was carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? . . . ☐ Yes ☒ No

If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS district office that issued the revocation.

- 2 Does the organization perform or plan to perform (for members, shareholders, or others) services, such as maintaining the common areas of a condominium; buying food or other items on a cooperative basis; or providing recreational facilities or transportation services, job placement, or other similar undertakings? . . . ☐ Yes ☒ No

If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part II of the application (pages 2, 3, and 4), enter the page and item number here.)

- 3 If the organization is claiming exemption as a homeowners' association, is access to any property or facilities it owns or maintains restricted in any way? . . . ☐ Yes ☒ No

If "Yes," explain.

- 4 If the organization is claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

N/A

**User Fee for Exempt Organization  
Determination Letter Request**

► Attach this form to determination letter application.  
(Form 8718 is NOT a determination letter application.)

OMB No. 1545-1798  
For IRS Use Only  
Control number  
Amount paid **850**  
User fee screener

1 Name of organization

Progressive USA, Inc.

2 Employer Identification Number

27 3734147

Caution. Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

**3 Type of request**

Fee

- a ☐ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years or
  - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ► \$400
- Note. If you checked box 3a, you must complete the Certification below.

**Certification**

I certify that the annual gross receipts of \_\_\_\_\_  
name of organization  
have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.  
Signature ► Title ►

- b ☒ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
  - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . ► \$850
- c ☐ Group exemption letters . . . . . ► \$3,000

**Instructions**

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2009-8; 2009-1 I.R.B. 229, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

**Where To File**

Send the determination letter application and Form 8718 to:

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192

**Who Should File**

Organizations applying for federal income tax exemption, other than Form 1023 filers. Organizations submitting Form 1023 should refer to the instructions in that application package.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File* above.



7/17

Yana Kucher  
Progressive USA, Inc.  
1536 Wynkoop, Ste #100  
Denver, CO 80202

22 November, 2011

Internal Revenue Service  
PO Box 12192  
Covington, KY 41012-0192

To Whom It May Concern:

Please see attached 1024 Application for Progressive USA, Inc., 1536 Wynkoop St #100, Denver, CO, 80202, along with check # 1038 for \$850, form 8718 and 2848. Please feel free to contact me with any questions – 303 573 5885 x335, or [fundlegaladmin@fundstaff.org](mailto:fundlegaladmin@fundstaff.org).

Sincerely,

A handwritten signature in black ink that reads "Yana Kucher". The signature is written in a cursive, flowing style.

Yana Kucher  
Legal Administrator

Progressive USA, Inc. 1536 Wynkoop St #100, Denver, CO 80202  
EIN: 27-3734147  
Attachment to Form 1024

## Part II. Activities and Operational Information

### 7. (Continued from application)

by the Board of Directors. Members also have the right to have one's name included on the roll of active members, to receive the corporation's newsletter, to attend member events, to participate in citizen projects, and to advise the corporation on policy initiatives and priorities through means designated by the Board of Directors.

### 15. (Continued from application)

website to "Bag Ken Buck, U.S. Senate Candidate". Due to the inadequate quality of the products, the video and game were only "live" for 24 hours. We decided to spend no further money promoting them. We also spent \$13,000 on a campus outreach campaign to encourage young people to go out and vote for U.S. Senator Michael Bennet. That campaign consisted of campus outreach activities on four campuses. That campaign is detailed in the attached memo and a sample of the materials, a poster, is also attached.

## Part III. Financial Data

### 11. Contributions, gifts, grants, and similar amounts paid (attached schedule):

Expense	Amount
Non-Political Grant to Progress Florida for social welfare activities	\$65,000.
Total	\$65,000.

### 18. Other Expenses (attached schedule):

Expense	Amount
Political Salary	\$2,419.
Political Expenses	\$33,223.
Total	\$35,642.

**File**

Document must be filed electronically.  
Paper documents will not be accepted.

Document processing fee  
Fees & forms/cover sheets  
are subject to change.

To access other information or print  
copies of filed documents,  
visit [www.sos.state.co.us](http://www.sos.state.co.us) and  
select Business Center.

\$50.00

Colorado Secretary of State  
Date and Time: 10/21/2010 05:25 PM  
ID Number: 20101581184  
Document number: 20101581184  
Amount Paid: \$50.00

ABOVE SPACE FOR OFFICE USE ONLY

**Articles of Incorporation for a Nonprofit Corporation**  
filed pursuant to § 7-122-101 and § 7-122-102 of the Colorado Revised Statutes (C.R.S.)

1. The domestic entity name for the nonprofit corporation is  
Progressive USA, Inc.

*(Caution: The use of certain terms or abbreviations are restricted by law. Read instructions for more information.)*

2. The principal office address of the nonprofit corporation's initial principal office is

Street address 1536 Wynkoop St., Ste. 100  
*(Street number and name)*  
Denver CO 80202  
*(City) (State) (ZIP/Postal Code)*  
United States  
*(Province - if applicable) (Country)*

Mailing address  
*(leave blank if same as street address)*  
(Street number and name or Post Office Box information)  
(City) (State) (ZIP/Postal Code)  
(Province - if applicable) (Country)

3. The registered agent name and registered agent address of the nonprofit corporation's initial registered agent are

Name  
*(if an individual)* Harris John  
*(Last) (First) (Middle) (Suffix)*

OR

*(if an entity)*  
*(Caution: Do not provide both an individual and an entity name.)*

Street address 1536 Wynkoop St., Ste. 300  
*(Street number and name)*  
Denver CO 80202  
*(City) (State) (ZIP Code)*

Mailing address

(leave blank if same as street address)

(Street number and name or Post Office Box information)

(City)

CO  
(State)

(ZIP Code)

(The following statement is adopted by marking the box.)

- ☒ The person appointed as registered agent above has consented to being so appointed.

4. The true name and mailing address of the incorporator are

Name  
(if an individual)

Saks

Matthew

(Last)

(First)

(Middle)

(Suffix)

OR

(if an entity)

(Caution: Do not provide both an individual and an entity name.)

Mailing address

1536 Wynkoop St., Ste. 100

(Street number and name or Post Office Box information)

Denver

(City)

CO

(State)

80202

(ZIP/Postal Code)

United States

(Province -- if applicable)

(Country)

(If the following statement applies, adopt the statement by marking the box and include an attachment.)

- ☐ The corporation has one or more additional incorporators and the name and mailing address of each additional incorporator are stated in an attachment.

5. (If the following statement applies, adopt the statement by marking the box.)

- ☐ The nonprofit corporation will have voting members.

6. (The following statement is adopted by marking the box.)

- ☒ Provisions regarding the distribution of assets on dissolution are included in an attachment.

7. (If the following statement applies, adopt the statement by marking the box and include an attachment.)

- ☒ This document contains additional information as provided by law.

8. (Caution: Leave blank if the document does not have a delayed effective date. Stating a delayed effective date has significant legal consequences. Read instructions before entering a date.)

(If the following statement applies, adopt the statement by entering a date and, if applicable, time using the required format.)

The delayed effective date and, if applicable, time of this document is/are

(mm/dd/yyyy hour:minute am/pm)

Notice:

Causing this document to be delivered to the Secretary of State for filing shall constitute the affirmation or acknowledgment of each individual causing such delivery, under penalties of perjury, that the document is the individual's act and deed, or that the individual in good faith believes the document is the act and deed of the person on whose behalf the individual is causing the document to be delivered for filing, taken in conformity with the requirements of part 3 of article 90 of title 7, C.R.S., the constituent documents, and the organic statutes, and that the individual in good faith believes the facts stated in the document are true and the document complies with the requirements of that Part, the constituent documents, and the organic statutes.

This perjury notice applies to each individual who causes this document to be delivered to the Secretary of State, whether or not such individual is named in the document as one who has caused it to be delivered.

9. The true name and mailing address of the individual causing the document to be delivered for filing are

<u>Rosetti</u>	<u>Julia</u>		
<small>(Last)</small>	<small>(First)</small>	<small>(Middle)</small>	<small>(Suffix)</small>
<u>1536 Wynkoop St., Ste. 100</u>			
<small>(Street number and name or Post Office Box information)</small>			
<hr/>			
<u>Denver</u>	<u>CO</u>	<u>80202</u>	
<small>(City)</small>	<small>(State)</small>	<small>(ZIP/Postal Code)</small>	
	<u>United States</u>		
<small>(Province – if applicable)</small>	<small>(Country)</small>		

*(If the following statement applies, adopt the statement by marking the box and include an attachment.)*

- ☐ This document contains the true name and mailing address of one or more additional individuals causing the document to be delivered for filing.

**Disclaimer:**

This form/cover sheet, and any related instructions, are not intended to provide legal, business or tax advice, and are furnished without representation or warranty. While this form/cover sheet is believed to satisfy minimum legal requirements as of its revision date, compliance with applicable law, as the same may be amended from time to time, remains the responsibility of the user of this form/cover sheet. Questions should be addressed to the user's legal, business or tax advisor(s).



Click the following links to view attachments

Attachment 1  
Dissolution

Progressive USA, Inc.

Dissolution

Upon dissolution of the corporation, the Board of Directors, after making provision for the payment of all liabilities of the corporation, shall arrange for the distribution of all the assets of the corporation to one or more organizations which are exempt from federal income tax under Section 501(c)(3) or 501(c)(4) of the Internal Revenue Code.

**Progressive USA, Inc.  
By-Laws**

Article 1. Name and Location

The name of the corporation shall be Progressive USA, Inc. (the "corporation"). The corporate headquarters and principal office shall be located in Colorado.

Article 2. Provisions of Law

These By-Laws shall be subject to the statutory and common laws of the state of Colorado and to the Articles of Incorporation of the corporation.

Article 3. Purposes and Powers

The purpose for which the corporation is formed is the promotion of social welfare within the meaning provided in section 501(c)(4) of the Internal Revenue Code. The corporation may engage in research, education, and advocacy in efforts to promote progressive ideas within the state of Colorado. The corporation is not organized for gain or individual profit. Subject to the foregoing, the corporation shall have and enjoy all the powers conferred upon a non-profit corporation under the laws of the state of Colorado.

Article 4. Board of Directors

**Section 1:** There shall be an initial Board of Directors that shall be appointed by the incorporator. It shall be composed of no fewer than three (3) persons. All members of the board shall also be members of the organization under Article 7 of these bylaws.

**Section 2:** The Board may be expanded, vacancies on the Board may be filled, and Directors may be removed from office with or without cause by a majority vote of the Directors then in office.

**Section 3:** Pursuant to Article 7 below, at least one (1) Director shall be elected by the Members of the corporation, according to these bylaws or as otherwise provided by the Board of Directors. Should the member-elected Director resign or be removed from office, the remaining Directors then in office may fill the vacancy temporarily, but only until such time as the corporation may hold an election by the members to replace the member-elected Director and in any event no longer than six (6) months after resignation or removal.

**Section 4:** The business and affairs of the corporation shall be managed and controlled by the Board of Directors which shall have final authority to disperse the funds of the corporation and to establish and implement policy subject to the laws of the State of Colorado, these By-Laws and the Articles of Incorporation of the corporation.

**Section 5:** The Board of Directors shall designate an Executive Director, or other individual, who shall have responsibility for managing the day-to-day affairs of the corporation and for executing the policies set by the Board of Directors.

#### Article 5. Officers

The officers of the corporation shall be a President, a Treasurer and a Secretary, and such other officers as the directors may determine necessary. The officers shall have such duties and powers as are commonly incident to their respective offices and such duties and powers as the Directors may from time to time designate. The Officers will be elected by the Board and will serve at the pleasure of the Board. The directors may remove any officer with or without cause upon a majority vote of the directors then in office. Vacancies in any office may be filled by the directors at any meeting of the Board. The President, subject to the Directors' discretion, shall have general supervision and control of the corporation's business. The Treasurer will be the corporation's chief financial officer, keeping or causing to be kept accurate books of account. The Secretary will keep a true record of the proceedings of all meetings of the Board.

#### Article 6. Consent and Actions of Board of Directors

**Section 1:** The Executive Director, or any two members of the Board, may call a Board meeting by giving oral or written notice to the members of the Board at least two days before the meeting date. Notice of a meeting shall state the date, time and place of the meeting. A Board member need not receive notice if he or she waives notice either in a writing to be included with the minutes, or by attending the meeting and not protesting the lack of notice.

**Section 2:** The Board of Directors shall meet at least once a year and may meet more often at the request of any director. At any meeting of the Board of Directors, a majority of Directors in office, shall be necessary to constitute a quorum for the transaction of business, and the acts of a majority of the Directors present shall be the acts of the Board of Directors.

**Section 3:** Meetings may be held, or members of the Board may participate in a meeting by means of a telephone conference call or similar communications equipment by means of which all persons can hear each other at the same time, and participation by such means shall constitute presence in person at a meeting.

**Section 4:** Any action that may be taken at a meeting of the Board of Directors may be taken without a meeting, if a written consent thereto is signed by each Director and such written consent is filed with the records of the meetings of the Directors. Such consent shall be treated as a vote at a meeting for all purposes.

#### Article 7. Members

**Section 1:** The corporation shall have one class of members that shall have voting rights. Members are those individuals that have made an affirmative declaration of their desire to join as a member of the corporation. Members shall sign a statement indicating their support for the corporation's mission and the payment of dues will not be required.

**Section 2:** Members of the corporation shall have the following rights:

- a. The members will elect one (1) member of the Board of Directors from a list of candidates selected by the Board of Directors who will, upon election, serve a term of one (1) year. For all other matters the sitting Board of Directors shall determine the procedures governing and subject matter concerning the members' franchise;
- b. The right to have one's name included on the roll of active members;
- c. The right to receive the corporation's newsletter, which the corporation sends electronically;
- d. The right to attend member events, participate in citizen projects and taken actions to effectuate the corporation's programmatic goals; and
- e. The right to advise the corporation on policy initiatives and priorities through means designated by the Board of Directors, such as by participating in surveys and/or advisory committees.

**Section 3:** Voting will take place electronically, either by email or on the corporation's website. The voting process will be determined by the Board of Directors then in office and made available to members electronically via email or on the corporation's website."

#### Article 8. Indemnification

To the extent permitted by law, upon the vote of a majority of disinterested directors, the corporation may, at its discretion, indemnify any officer or director in connection with any action, claim, or suit relating to or arising out of his/her acts or omissions as an officer or director of the corporation.

#### Article 9. Dissolution

Upon dissolution of the corporation, the Board of Directors, after making provisions for the payment of all of the liabilities of the corporation, shall arrange for the distribution of all remaining assets of the corporation to one or more organizations which are exempt from federal income tax under section 501(c)(3) or section 501(c)(4) of the Internal Revenue Code.

#### Article 10. Amendments

These By-Laws may be amended or repealed upon the vote of a majority of the Board of Directors. Any amendments to the By-Laws shall be consistent with the Articles of Incorporation.

#### Article 11. Fiscal Year

The fiscal year shall end on June 30 each year.

Article 12. Seal

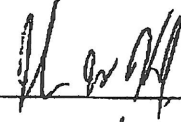
The notarized signature of any officer of the corporation shall be deemed to be the seal of the corporation.

Article 13. Effective Date

These By-Laws are effective as of October 25, 2010.

Amended By-Laws adopted June 21, 2011.

*I hereby certify that the above are the true by-laws adopted by the board of directors of Progressive USA, Inc.*

	Signature
Secretary	Title
6/21/2011	Date